



House of Representatives

General Assembly

File No. 538

February Session, 2018

Substitute House Bill No. 5574

House of Representatives, April 17, 2018

The Committee on Finance, Revenue and Bonding reported through REP. ROJAS of the 9th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. (*Effective July 1, 2018*) Notwithstanding the provisions of
- 2 subdivision (76) of section 12-81 of the general statutes, any person
- 3 otherwise eligible for a 2016 grand list exemption pursuant to said
- 4 subdivision (76) in the city of New Britain, except that such person
- 5 failed to file the required exemption application within the time period
- 6 prescribed, shall be regarded as having filed said application in a
- 7 timely manner if such person files said application not later than thirty
- 8 days after the effective date of this section, and pays the late filing fee
- 9 pursuant to section 12-81k of the general statutes. Upon confirmation
- 10 of the receipt of such fee and verification of the exemption eligibility of
- 11 the machinery and equipment included in such application, the
- 12 assessor shall approve the exemption for such property. If taxes have
- 13 been paid on the property for which such exemption is approved, the
- 14 city of New Britain shall reimburse such person in an amount equal to

15 the amount by which such taxes exceed the taxes payable if the
16 application had been filed in a timely manner.

17 Sec. 2. (*Effective July 1, 2018*) Notwithstanding the provisions of
18 subdivision (76) of section 12-81 of the general statutes, any person
19 otherwise eligible for a 2016 grand list exemption and a 2017 grand list
20 exemption pursuant to said subdivision (76) in the town of Bristol,
21 except that such person failed to file the required exemption
22 applications within the time period prescribed, shall be regarded as
23 having filed said applications in a timely manner if such person files
24 said applications not later than thirty days after the effective date of
25 this section and pays the late filing fees pursuant to section 12-81k of
26 the general statutes. Upon confirmation of the receipt of such fees and
27 verification of the exemption eligibility of the machinery and
28 equipment included in such applications, the assessor shall approve
29 the exemptions for such property. If taxes have been paid on the
30 property for which such exemptions are approved, the town of Bristol
31 shall reimburse such person in an amount equal to the amount by
32 which such taxes exceed the taxes payable if the applications had been
33 filed in a timely manner.

34 Sec. 3. (*Effective July 1, 2018*) Notwithstanding the provisions of
35 subparagraph (B) of subdivision (74) of section 12-81 of the general
36 statutes, any person otherwise eligible for a 2016 grand list exemption
37 pursuant to said subdivision (74) in the town of Wallingford, except
38 that such person failed to file the required exemption application
39 within the time period prescribed, shall be regarded as having filed
40 said application in a timely manner if such person files said application
41 not later than thirty days after the effective date of this section and
42 pays the late filing fee pursuant to section 12-81k of the general
43 statutes. Upon confirmation of the receipt of such fee and verification
44 of the exemption eligibility of the vehicle included in such application,
45 the assessor shall approve the exemption for such property. If taxes
46 have been paid on the property for which such exemption is approved,
47 the town of Wallingford shall reimburse such person in an amount
48 equal to the amount by which such taxes exceed the taxes payable if

49 the application had been filed in a timely manner.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2018</i>	New section
Sec. 2	<i>July 1, 2018</i>	New section
Sec. 3	<i>July 1, 2018</i>	New section

FIN *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 19 \$	FY 20 \$
Bristol; New Britain; Wallingford	Cost/Revenue Loss	Minimal	None

Explanation

The bill allows taxpayers in New Britain, Bristol, and Wallingford who would have been eligible for certain tax exemptions, if they had not missed the deadline to file a claim, to receive such exemptions.

These exemptions are based on past and present grand lists, for which taxes have already been levied, or will be levied on July 1, 2018. Therefore, the bill results in either a cost to reimburse taxpayers for taxes they have paid, or a revenue loss associated with taxes that effected taxpayers will no longer be required to pay. It is anticipated that any impact would only occur in FY 19.

The Out Years

As the fiscal impact identified above would only occur in FY 19, there is no impact on the out years.

OLR Bill Analysis

sHB 5574

***AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN
GRAND LIST EXEMPTIONS.***

SUMMARY

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 51 Nay 0 (04/05/2018)